

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A sound-absorbing structure, comprising:

a substantially flat support base;

a substantially flat sound-absorbing material arranged substantially parallel to the support base; and

a corrugated partition plate interposed between the support base and the sound-absorbing material, the corrugated partition plate having upper antinode portions opposed to the sound-absorbing material and lower antinode portions opposed to the support base;

wherein the lower antinode portions of the corrugated partition plate are at least partially separated from the support base by an air gap ( $\Delta$ ).

2. (Original) The sound-absorbing structure as claimed in claim 1, wherein parts of the lower antinode portions of the corrugated partition plate are supported via an elastic element by low-vibration portions of the support base.

3. (Currently Amended) A The sound-absorbing unit structure as claimed in claim 1, comprising:

wherein a the corrugated partition plate ~~having~~ has a first side and a second side opposite to the first side; and

wherein a the substantially flat sound-absorbing material is provided on the first side of the corrugated partition plate;

~~at least one second partition plate configured to partition air spaces defined between the sound-absorbing material and the corrugated partition plate.~~

4. (Currently Amended) The sound-absorbing ~~unit~~ structure as claimed in ~~claim 3~~ claim 16, wherein the second partition plate extends in a direction substantially perpendicular to a direction in which antinode portions of the corrugated partition plate extend.

5. (Currently Amended) The sound-absorbing ~~unit~~ structure as claimed in claim 3, further comprising a second sound-absorbing material provided on the second side of the corrugated partition plate.

6. (Currently Amended) The sound-absorbing ~~unit~~ structure as claimed in ~~claim 3~~ claim 16, wherein the second partition plate is provided only on the first side of the corrugated partition plate.

7. (Currently Amended) The sound-absorbing ~~unit~~ structure as claimed in ~~claim 3~~ claim 16, wherein the corrugated partition plate includes a wave pattern whose phase is shifted at an intersection of the corrugated partition plate and the second partition plate.

8. (Currently Amended) The sound-absorbing ~~unit~~ structure as claimed in ~~claim 3~~ claim 16, wherein the corrugated partition plate includes a wave pattern whose amplitude is varied at an intersection of the corrugated partition plate and the second partition plate.

9. (Currently Amended) The sound-absorbing ~~unit~~ structure as claimed in claim 3, wherein the corrugated partition plate includes a sine wave pattern.

10. (Currently Amended) The sound-absorbing ~~unit~~ structure as claimed in claim 3, wherein the corrugated partition plate includes a rectangular wave pattern.

11. (Currently Amended) The sound-absorbing ~~unit~~ structure as claimed in claim 3, wherein the corrugated partition plate includes wave patterns with different frequencies.

12. (Currently Amended) The sound-absorbing ~~unit~~ structure as claimed in claim 3, wherein the corrugated partition plate includes wave patterns with different amplitudes.

13. (Currently Amended) A sound-absorbing unit comprising:

a substantially flat support base;

a partition plate having a plurality of recesses formed in a first side thereof,  
each of said recesses having an opening with a predetermined shape on the first side; and

a substantially flat sound-absorbing material arranged substantially parallel to  
the support base and provided on the first side of the partition plate to cover the openings of  
the recesses;

wherein the recesses have upper portions opposed to the sound-absorbing  
material and lower portions opposed to the support base;

wherein each of the recesses has a cross-sectional area that gradually varies  
with a depth of the recess;

wherein the lower portions of the recesses are at least partially separated from  
the support base by an air gap ( $\Delta$ ).

14. (Cancelled)

15. (Currently Amended) The sound-absorbing unit as claimed in claim 3, wherein  
the thickness of air spaces behind the sound-absorbing material is set to odd multiples of one-  
fourth of the wavelength of sound waves of target frequencies.

16. (New) The sound-absorbing unit as claimed in claim 3, further comprising:

at least one second partition plate configured to partition air spaces defined between  
the sound-absorbing material and the corrugated partition plate